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351.724 Johnson, Terry W  
L739 frs General fund and  
1991 state equalization  
revenue status



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STATE OF MONTANA

Office of the Legislative Fiscal Analyst

STATE CAPITOL  
HELENA, MONTANA 59620  
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TERESA OLCOTT COHEA  
LEGISLATIVE FISCAL ANALYST

PLEASE RETURN

June 12, 1991

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TO: Legislative Finance Committee  
FROM: Terry W. Johnson  
Principal Fiscal Analyst  
RE: General Fund and State Equalization Revenue Status

Introduction

Fiscal 1991 collections from several key revenue sources are lagging behind the revenue estimates adopted by the legislature in House Joint Resolution 24 (HJR 24). Based on data through May, fiscal 1991 general fund and school equalization (SEA) collections will be more than \$20 million less than anticipated.

It is impossible to tell whether this projected fiscal 1991 shortfall is an anomaly or whether it is a leading indicator for the 1993 biennium.

Discussion

Income Taxes

Total personal income tax collections through June 10, 1991, were \$278.2 million. Based on this data, total personal income tax collections will fall about \$20.7 million short of the revenue estimate contained in HJR 24 passed by the 52nd Legislature. This shortfall is due to a marked decline in payment of estimated taxes on nonwage and salary income.

Although the SEA receives 41.3 percent of the total personal income tax collections in fiscal 1991, the total \$20.7 million should be considered a





general fund impact since Section 20-9-351, MCA, requires the Superintendent of Public Instruction to request a general fund supplemental if SEA revenues are insufficient to fund public school expenditures.

The shortfall in revenue collections is primarily due to a decrease in the amount of income tax paid on nonwage and salary income. Collections from wage and salary income (collected quarterly through withholdings) continue to exceed last year even after adjusting for the 5 percent surtax imposed in calendar 1990.

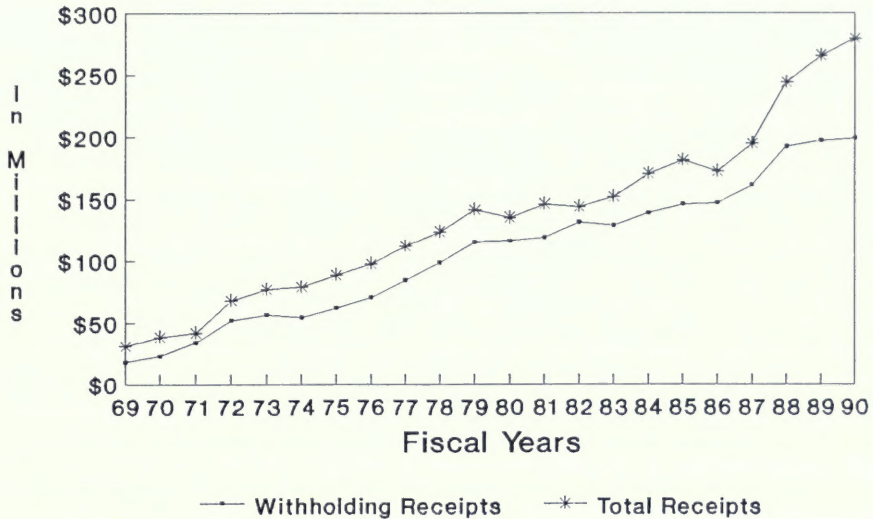
As I detailed in my March 5, 1991, and May 30, 1991, memos to the committee, nonwage and salary income comprises a growing portion of total income tax collections. Prior to the Federal Tax Reform Act of 1986, income tax paid on nonwage and salary income comprised about 10 percent of total collections. Since federal tax reform, income tax on this source of income has increased to nearly 30 percent of total collections, as the following graph shows.

Estimating collections from nonwage and salary income is difficult for two reasons: 1) state income taxes on this income are paid twice a year, rather than quarterly; and 2) these income sources tend to be more volatile than wage and salary income. Because a significant portion of this estimated tax is received in late April, key information on fiscal 1991 collections from this source were not available during the 1991 legislative session.

While total income tax collections through May 1991, (\$278.2 million) are higher than for the same period in fiscal 1990 (\$278.0 million), the revenue estimate for this fiscal year is \$20.9 million higher than actual collections in fiscal 1990. In order to achieve the fiscal 1991 estimate, collections during June will need to total \$22.4 million.



## Individual Income Tax Withholding Versus Total Receipts



This is very unlikely, since a majority of all collections are received by the end of May. In fact, the Department of Revenue has indicated there is a backlog of refunds to be issued. If the backlog is cleared before fiscal year-end, fiscal 1991 revenues could actually fall below fiscal 1990 levels (when a 5 percent surtax was in place).

Since statistical data for calendar 1990 tax returns are not available until December, it is difficult to determine what nonwage and salary income component may be causing the revenue shortfall. Significant changes to capital gains, interest and dividends, rents and royalties, and/or farm incomes all could be contributing to the shortfall.

Conversely, the key variables used in predicting wage and salary income have all been within 3 percent of the estimates contained in HJR 24.





Table 1 shows the assumptions for each of these variables and the preliminary final data as reported by the Montana Department of Labor and Industry and the U.S. Department of Commerce.

Table 1 Economic Assumptions			
	HJR 24 Calendar 90	Preliminary Data	% Difference
Montana Non-Farm Employment (Thousands)	294.8	297.3	+0.85
Montana Wage & Salary Income (Billions)	\$5.676	\$5.630	-0.81
Consumer Price Index (% Change)	5.56%	5.40%	-2.88

#### Corporation Taxes

Total corporation income taxes are currently \$21.6 million below fiscal 1990 receipts. Unlike personal income tax, an additional corporation income tax quarterly payment is due June 15. If the amount of this payment is similar to payments received in September and December, total corporation income tax collections will fall short of the revenue estimate contained in HJR 24 by about \$7.1 million. Late payments or unanticipated audit collections could mitigate this shortfall. Slow economic growth, both at the state and national levels, may be the cause for this slowdown in corporate tax collections.

#### Federal Mineral Royalties

Federal mineral royalties are payments the state receives from the federal government for natural resources mined on federal lands. Fifty percent of these fees and royalties are retained by the federal government while the remaining portion are deposited in the SEA. Fiscal 1991 collections from this revenue source are currently lagging projected levels. If the



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scheduled payment on June 30 is similar to last year, the SEA will receive \$3.6 million less than anticipated. It is difficult to pinpoint the reasons for this potential shortfall since production and price data for federally-owned oil, coal, and natural gas will not be available until fall. Lower oil prices and less coal being mined on federal lands could be possible explanations for the shortfall.

### Interest Earnings

Revenue shortfalls in other sources will be somewhat offset by increased interest earnings. The general fund account and the SEA receives a significant level of revenue from interest on investments. Current collections from investments indicate that the revenue estimates contained in HJR 24 should be exceeded, but by how much is still unknown. The Board of Investments has converted to an accrual basis which makes comparison to previous years unreliable. Although current year revenue estimates for these sources should be exceeded, forecasts for the 1993 biennium do not look as good. The short-term interest rate assumptions contained in HJR 24 are 7.71 percent for fiscal 1992 and 8.13 percent for fiscal 1993. According to the Board of Investments, current short-term rates are averaging about 6.7 percent. If rates stay at this level throughout the 1993 biennium, interest earnings could be below HJR 24 revenue estimates by as much as \$5 million.

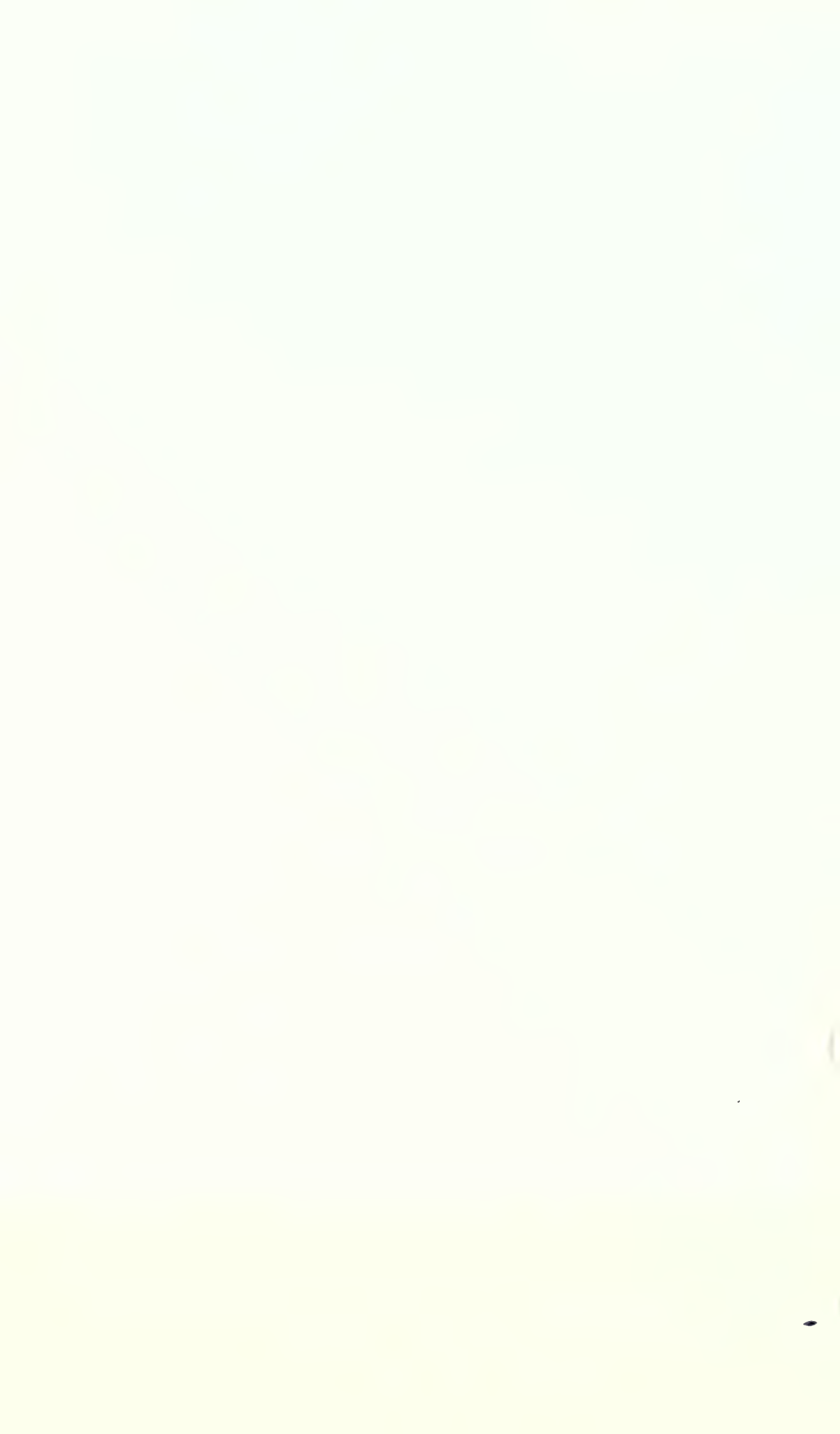
Interest earnings are the only significant general fund or SEA revenue source that is anticipated to be above fiscal 1991 projections. Other smaller sources expected to exceed the revenue estimates include coal severance taxes, video poker income taxes, and vehicle registration fees. However, the total revenue from these sources in excess of estimates is expected to be less than \$2 million.





The final issue is whether this year's collections are a leading indicator for the 1993 biennium or whether fiscal 1991 is an anomaly. If these trends continue, the general fund ending fund balance for the 1993 biennium could have a projected deficit of over \$40 million. If the revenue shortfalls in fiscal 1991 are a one-time occurrence, then the general fund will end the 1993 biennium with a small ending balance. Given the lack of data on these income sources and their volatility, this is impossible to predict at this time.

TJ3:pe:GFS6-11.mem









# Office of Legislative Fiscal Analyst

## Income Tax Revenue Class 0740

### Month By Month Receipts

Object of Revenue	FY	July	August	September	October	November	December	January	February	March	April	May	June	FYE
<b>Withholding Tax</b>														
88	29,721,679.93	6,092,167.98	6,855,095.45	22,474,520.30	20,838,892.84	7,813,312.86	17,577,584.43	23,640,950.05	10,361,049.99	18,031,173.05	20,071,680.58	8,792,188.55	(352,370.09)	
89	16,014,282.55	23,965,413.61	6,958,413.71	22,399,450.17	20,271,883.76	8,070,090.26	23,080,841.19	21,643,733.22	7,318,531.12	19,181,868.97	19,364,102.62	7,269,869.37	1,357,809.56	
90	19,008,104.12	21,214,625.33	7,134,810.89	21,440,708.86	19,432,130.93	6,841,844.86	24,447,480.05	22,646,217.05	7,797,285.79	19,449,438.14	21,158,125.26	7,065,495.07	1,352,291.80	
91	26,301,216.44	19,603,229.80	7,056,480.56	24,904,798.79	21,052,363.54	7,255,149.44	24,853,133.46	26,263,861.78	7,307,635.62	19,009,367.08	23,074,096.01	0.00	0.00	
<b>Estimated Tax</b>														
88	40,045.93	23,663.40	247,652.29	981,512.59	150,655.72	9,350,239.01	9,054,840.26	33,898.28	97,772.13	5,301,284.74	64,564.89	101,374.22	16,055.00	
89	51,536.09	54,262.23	385,168.02	1,179,964.93	203,882.24	8,800,135.00	16,838,805.72	24,072.39	110,666.60	6,082,581.51	214,846.62	153,826.68	34.00	
90	88,438.82	28,371.50	323,769.34	1,517,750.34	230,856.70	5,626,129.34	6,024,450	64,072.50	113,666.60	19,561,138.36	75,173.41	144,840.39	30,000.00	
91	189,903.84	49,731.28	544,191.54	2,492,688.35	202,299.25	7,748,549.03	13,653,245.19	80,039.71	115,997.03	9,069,681.62	430,490.64	0.00	0.00	
<b>Current Year Income Tax</b>														
88	1,041,305.11	1,677,878.35	736,604.88	2,058,498.29	1,467,117.96	573,864.70	270,377.49	2,039,295.16	6,927,145.67	41,964,782.07	1,449,797.27	2,370,665.69	(893,735.96)	
89	1,165,862.13	1,582,137.01	1,067,959.71	3,728,905.22	1,141,812.97	445,465.38	657,389.52	2,250,694.37	7,525,640.35	48,052,500.47	4,035,979.72	1,063,923.15	1,317,224.67	
90	2,899,802.92	3,336,078.84	1,648,469.02	15,413,064.18	1,256,011.63	403,122.50	673,403.81	2,669,301.22	6,407,485.20	45,660,943.67	1,353,790.30	1,219,441.80	(2,764,508.74)	
91	687,623.50	2,937,795.17	2,176,345.77	6,048,514.18	1,400,406.74	739,829.72	648,057.58	1,853,701.92	6,545,854.96	48,597,537.28	2,283,661.20	0.00	0.00	
<b>Income Tax Refunds</b>														
88	(2,344,040.63)	(735,028.82)	(908,990.79)	(904,388.83)	(675,567.31)	(289,450.82)	(853,409.10)	(4,099,773.34)	(9,233,404.42)	(6,636,530.70)	(7,134,620.37)	(4,122,858.65)	817,744.08	
89	(1,343,189.06)	(1,786,426.44)	(1,224,331.03)	(1,014,202.30)	(635,862.12)	(419,862.04)	(1,189,287.85)	(4,120,291.67)	(10,553,990.36)	(9,506,517.78)	(6,260,219.15)	(3,446,944.08)	(368,208.78)	
90	(1,354,764.02)	(1,355,409.36)	(890,295.13)	(1,184,219.07)	(650,046.58)	(589,525.16)	(1,264,941.55)	(4,337,743.80)	(11,335,452.52)	(8,187,825.88)	(10,358,146.11)	(5,047,209.41)	(3,335,590.22)	
91	(1,671,435.26)	(1,082,683.15)	(1,073,273.61)	(1,811,352.61)	(887,397.96)	(348,055.13)	(1,000,783.50)	(4,220,828.75)	(8,047,940.90)	(7,664,475.53)	(10,309,557.64)	0.00	0.00	
<b>Amended/Back Year</b>														
88	72,723.62	43,090.81	55,891.37	96,319.88	63,018.65	74,958.63	308,251.22	74,220.45	116,113.58	352,045.59	199,880.44	168,618.13	(1,173.00)	
89	94,120.09	92,883.99	117,113.91	175,110.85	99,258.80	81,821.11	295,950.12	99,494.82	214,260.47	472,846.57	243,086.35	387,375.54	2,804.26	
90	76,405.65	141,034.48	105,001.74	122,605.47	94,266.29	67,973.63	191,535.45	169,403.59	152,956.83	464,837.14	447,988.59	230,332.49	30,166.97	
91	47,018.53	229,346.52	164,115.03	234,765.40	222,110.82	84,400.25	291,517.89	184,567.68	204,625.55	255,744.39	339,133.97	0.00	0.00	
<b>Totals</b>														
88	28,531,713.96	7,101,771.72	6,986,253.20	24,706,462.13	21,844,117.86	17,522,924.38	26,357,644.30	21,888,590.60	8,268,676.95	59,012,754.75	14,651,302.81	7,309,987.94	(413,479.97)	
89	15,982,611.90	23,908,270.40	7,304,324.32	26,469,228.87	21,080,975.65	16,977,649.74	39,683,398.70	19,897,703.13	4,615,067.80	64,283,279.74	17,597,796.16	5,428,050.66	2,309,663.71	
90	20,717,987.49	23,364,700.79	8,321,755.86	37,309,909.78	20,363,218.97	12,349,545.17	44,317,975.09	21,211,202.56	3,135,941.90	76,948,531.43	12,676,931.45	3,612,900.34	(4,687,640.19)	
91	25,554,327.05	21,737,419.62	8,967,659.29	31,869,414.11	21,989,782.39	15,479,873.31	38,645,170.62	24,161,342.34	6,126,172.26	69,267,854.84	15,817,824.18	0.00	0.00	





# Office of Legislative Fiscal Analyst Income Tax Revenue Class 0740 Cumulative Receipts

Object of Revenue	FY	July	August	September	October	November	December	January	February	March	April	May	June	FYE
<b>Withholding Tax</b>														
88	29,721,679.93	35,813,847.91	42,668,943.36	65,143,463.66	85,982,356.50	93,795,669.36	111,373,253.79	135,214,203.84	145,575,253.83	163,606,426.88	183,678,107.46	192,470,296.01	192,470,296.01	192,117,925.92
89	16,014,282.55	39,979,696.16	46,938,109.87	69,337,560.04	89,609,443.80	97,679,534.06	120,760,375.25	142,404,108.47	149,722,639.59	168,904,508.56	188,268,611.18	195,538,480.55	195,538,480.55	196,896,290.11
90	19,008,104.12	40,222,729.45	47,357,540.34	68,798,249.20	88,230,380.13	95,072,224.99	119,519,705.04	142,165,922.09	149,663,207.88	169,412,646.02	190,570,771.28	197,636,266.35	197,636,266.35	198,988,558.15
91	26,301,216.44	45,904,446.24	52,960,926.80	77,865,725.59	98,918,089.13	106,173,238.57	131,026,372.03	157,290,233.81	164,597,869.43	183,607,236.51	206,681,332.52			
<b>Estimated Tax</b>														
88	40,045.93	63,709.33	311,361.62	1,292,874.21	1,443,529.93	10,793,768.94	19,848,609.20	19,882,507.48	19,980,279.61	25,281,564.35	25,346,129.24	25,447,503.46	25,447,503.46	25,463,558.46
89	51,536.09	105,798.32	490,966.34	1,670,931.27	1,874,813.51	27,513,754.23	27,537,826.62	27,537,826.62	27,648,452.84	33,731,034.35	33,731,034.35	34,099,707.65	34,099,707.65	34,099,741.65
90	88,438.82	116,810.32	440,579.66	1,958,330.00	2,189,186.70	7,815,316.04	28,085,813.37	28,149,837.87	28,263,504.47	47,824,642.83	47,899,916.24	48,044,656.63	48,044,656.63	48,074,656.63
91	189,903.84	239,635.12	763,826.66	3,276,515.01	3,478,814.26	11,227,363.29	25,080,608.48	25,160,648.19	25,276,645.22	34,346,326.84	34,776,817.48			
<b>Current Year Income Tax</b>														
88	1,041,305.11	2,719,183.46	3,455,788.34	5,514,286.63	6,981,404.59	7,555,269.29	7,825,646.78	9,864,941.94	16,792,087.61	58,756,869.68	60,206,666.95	62,577,332.64	62,577,332.64	61,683,596.68
89	1,165,862.13	2,747,999.14	3,815,958.85	7,544,864.07	8,686,677.04	9,132,142.42	9,789,531.94	12,040,226.31	19,565,866.66	67,618,367.13	71,654,346.85	72,718,270.00	72,718,270.00	74,035,494.67
90	2,899,802.92	6,235,881.76	7,884,350.78	23,297,414.96	24,553,426.59	24,956,549.09	25,629,952.90	28,299,254.12	34,706,739.32	80,367,682.99	81,721,473.29	82,940,915.09	82,940,915.09	80,176,406.35
91	687,623.50	3,625,418.67	5,801,764.44	11,850,278.62	13,250,685.36	13,990,515.08	14,638,572.66	16,492,274.58	23,038,129.54	71,635,666.82	73,919,328.02			
<b>Income Tax Refunds</b>														
88	(2,344,040.63)	(3,079,069.45)	(3,988,060.24)	(4,892,449.17)	(5,568,016.48)	(5,857,467.30)	(6,710,876.40)	(10,810,649.74)	(20,044,054.16)	(26,680,584.86)	(33,815,205.23)	(37,938,063.88)	(37,938,063.88)	(37,120,319.80)
89	(1,343,189.06)	(3,129,615.50)	(4,353,946.53)	(5,368,148.83)	(6,004,010.95)	(6,423,872.99)	(7,613,160.84)	(11,733,452.51)	(22,287,442.87)	(31,793,960.65)	(38,054,179.80)	(41,501,123.88)	(41,501,123.88)	(41,869,332.66)
90	(1,354,764.02)	(2,710,173.38)	(3,600,468.51)	(4,764,687.58)	(5,434,734.16)	(6,024,259.32)	(7,289,200.87)	(11,626,944.67)	(22,962,397.19)	(31,150,223.07)	(41,508,369.18)	(46,555,578.59)	(46,555,578.59)	(49,891,168.81)
91	(1,671,435.26)	(2,754,118.41)	(3,827,392.02)	(5,638,744.63)	(6,526,142.59)	(6,874,197.72)	(7,874,981.22)	(12,095,809.97)	(20,143,750.87)	(27,808,226.40)	(38,117,784.04)			
<b>Amended/Back Year</b>														
88	72,723.62	115,814.43	171,705.80	268,025.68	331,044.33	406,002.96	714,254.18	788,474.63	904,588.21	1,256,633.80	1,456,514.24	1,625,132.37	1,625,132.37	1,623,959.37
89	94,120.09	187,004.08	304,117.99	479,228.84	578,487.64	660,308.75	985,958.87	1,055,453.69	1,269,714.16	1,742,560.73	1,985,647.08	2,373,022.62	2,373,022.62	2,375,826.88
90	76,405.65	217,440.13	322,441.87	445,047.34	539,313.63	607,267.26	798,822.30	968,226.30	1,121,183.13	1,586,020.27	2,034,008.86	2,264,341.35	2,264,341.35	2,294,508.32
91	47,018.53	276,365.05	440,480.08	675,245.48	897,356.30	981,756.55	1,273,274.44	1,457,842.12	1,662,467.67	1,918,212.06	2,257,346.03			
<b>Totals</b>														
88	28,531,713.96	35,633,485.68	42,619,738.88	67,326,201.01	89,170,318.87	106,693,243.25	133,050,887.55	154,939,478.15	163,208,155.10	222,220,909.85	236,872,212.66	244,182,200.60	243,768,720.63	243,768,720.63
89	15,982,611.80	39,890,882.20	47,195,206.52	73,664,435.39	94,745,411.04	111,732,060.75	151,406,459.45	171,304,162.58	175,919,230.38	240,202,510.12	257,800,306.28	263,228,356.94	263,228,356.94	265,538,020.65
90	20,717,987.49	44,082,688.28	52,404,444.14	89,714,353.92	110,077,572.89	122,427,118.06	166,745,093.15	187,956,295.71	191,092,237.61	268,400,769.04	280,717,700.49	284,330,600.83	284,330,600.83	279,642,960.64
91	25,554,327.05	47,291,746.67	56,159,605.96	88,029,020.07	110,018,802.46	125,498,675.77	164,143,846.39	188,305,188.73	194,431,360.99	263,699,215.83	279,517,040.01	0.00	0.00	0.00



OFFICE OF LEGISLATIVE FISCAL ANALYST  
SUMMARY OF OTHER RECEIPTS

WKS=OTFY01  
DATE: 06/18/81

SBAS CODE	REVENUE CATEGORY	ESTIMATED RECEIPTS	JUL 81 RECEIPTS	AUG 81 RECEIPTS	SEP 81 RECEIPTS	OCT 81 RECEIPTS	NOV 81 RECEIPTS	DEC 81 RECEIPTS	JAN 81 RECEIPTS	FEB 81 RECEIPTS	MAR 81 RECEIPTS	APR 81 RECEIPTS	MAY 81 RECEIPTS	JUN 81 RECEIPTS	JUN 80 RECEIPTS	FYE 81 RECEIPTS	FYE 80 RECEIPTS
0215	Drivers License Fee	2,055,000	185,521	342,068	566,317	763,566	927,001	1,064,828	1,239,465	1,301,569	1,553,526	1,725,304	1,880,550	1,934,865	2,028,366	2,065,777	
0710	Beer Tax	3,020,000	268,351	612,240	950,589	1,188,408	1,440,053	1,680,811	1,949,008	2,130,000	2,325,842	2,547,060	2,782,104	2,782,104	3,028,961	3,028,961	
0710	Cigarette Tax	11,970,000	821,048	1,666,689	2,906,578	4,168,656	5,296,905	6,181,920	6,863,536	7,669,033	8,085,743	8,472,061	9,057,867	10,650,319	11,728,860	11,970,000	
0715	Cool Beverage Tax	48,450,000	14,403,835	14,401,835	14,401,835	24,801,468	25,298,398	25,298,398	37,406,040	38,065,743	38,065,743	44,772,061	45,457,867	48,556,719	47,870,545	47,870,545	
0720	Coal Severance Tax	75,928,000	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	1,837,572	
0725	Electrical/Energy Tax	4,240,000	687,198	4,301,917	4,301,917	4,301,917	4,301,917	4,301,917	4,301,917	4,301,917	4,301,917	4,301,917	4,301,917	4,301,917	4,301,917	4,301,917	
0730	Freight/Line Tax	1,197,000	0	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	
0736	Public Safety Tax	86,521,000	6,841,742	18,452,452	28,872,942	36,834,296	44,203,163	51,224,637	57,021,637	62,068,743	62,068,743	79,135,700	79,540,396	79,540,396	87,863,465	87,863,465	
0736	Diesel Tax	23,984,000	2,526,966	6,229,742	6,229,742	6,229,742	6,229,742	6,229,742	6,229,742	6,229,742	6,229,742	6,229,742	6,229,742	6,229,742	6,229,742	6,229,742	
0740	Individual Income Tax	300,499,000	25,633,266	46,896,218	54,894,446	85,591,639	107,000,024	122,813,551	168,638,200	182,835,452	263,075,682	278,151,986	278,151,986	282,535,488	279,842,961	279,842,961	
0745	Inheritance Tax	9,911,000	762,806	1,904,362	2,768,785	3,671,618	4,032,820	4,809,590	6,181,971	8,575,707	7,243,327	7,677,107	8,903,205	8,903,205	8,903,205	8,903,205	
0750	Metal Mines Tax	5,815,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0760	Natural Gas Severance Tax	1,438,000	9,307	1,347,366	3,750,685	3,866,098	1,217,746	2,107,765	5,694,018	6,426,335	6,426,335	9,255,878	7,729,702	11,305,838	1,080,180	1,080,180	
0765	Oil & Gas Well Tax	962,000	2,360	1,927,119	1,797,977	2,72,842	430,947	444,528	491,063	755,483	803,361	956,828	803,361	877,743	877,743	877,743	
0765	Public Safety Tax	20,298,000	44,688	5,626,942	15,155,107	15,376,082	8,668,346	30,641,832	36,946,594	36,946,594	36,946,594	36,946,594	36,946,594	36,946,594	36,946,594	36,946,594	
0765	Public Safety Tax	8,130,000	456,322	987,870	1,155,355	1,300,284	1,508,666	1,666,967	1,866,967	2,066,967	2,266,967	2,466,967	2,666,967	2,866,967	3,066,967	3,266,967	
0810	Accommodations Tax	5,719,000	426,483	1,418,884	3,854,591	3,854,591	3,854,591	3,854,591	3,854,591	3,854,591	3,854,591	3,854,591	3,854,591	3,854,591	3,854,591	3,854,591	
0814	University Mill Levy	11,635,000	704,848	1,119,785	1,692,042	1,846,012	2,197,447	2,868,772	4,846,012	7,680,524	9,900,113	8,240,485	8,338,822	8,338,822	13,474,561	13,474,561	
0830	Telephone Tax	3,903,000	29,341	938,023	938,023	938,023	938,023	938,023	938,023	938,023	938,023	938,023	938,023	938,023	938,023	938,023	
0860	Tobacco Tax	853,000	68,540	187,103	258,312	323,571	412,959	509,329	586,243	679,059	765,622	826,309	915,818	926,288	863,111	863,111	
0875	Resource Indemnity Tax	4,733,000	159,940	1,594,000	1,594,000	1,594,000	1,594,000	1,594,000	1,594,000	1,594,000	1,594,000	1,594,000	1,594,000	1,594,000	1,594,000	1,594,000	
0875	Resource Indemnity Tax	1,414,000	8,133	282,398	308,889	308,889	308,889	308,889	308,889	308,889	308,889	308,889	308,889	308,889	308,889	308,889	
0881	Public Service Commission Tax	18,912,000	4,614,510	4,667,855	4,668,893	9,540,807	9,540,807	9,540,807	9,540,807	9,540,807	9,540,807	9,540,807	9,540,807	9,540,807	9,540,807	9,540,807	
0887	Video Gaming Tax	1,380,000	127,786	263,524	398,180	509,710	614,619	748,105	899,161	1,069,340	1,263,483	1,486,281	1,681,981	1,851,981	1,435,313	1,435,313	
2081	Net/Liquor Sales	34,962,000	7,387,116	10,791,792	12,342,682	15,378,027	19,806,674	25,287,401	31,913,343	37,283,483	39,853,252	33,081,914	34,154,654	34,874,661	34,874,661	34,874,661	
3205	Liquor License Tax	5,500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3206	Liquor License Tax	4,338,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3207	Liquor Profits	8,018,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4475	Forest Receipts	11,150,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4575	US Mineral Leasing	25,487,000	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	3,270,841	
Grand Total		740,744,000	68,191,416	122,827,288	179,800,601	250,003,047	286,167,945	344,424,749	404,965,225	468,234,161	531,361,979	646,540,427	703,868,848	714,914,714	724,312,988	724,312,988	0
0215	Drivers License Fee	9,03%	16,65%	27,60%	27,60%	37,16%	45,11%	52,76%	60,31%	67,72%	75,00%	83,96%	91,51%	94,15%	98,06%	100,00%	
0700	Beer Tax	9,88%	20,87%	30,35%	30,35%	34,83%	44,25%	51,64%	57,51%	64,24%	77,01%	84,34%	88,02%	91,48%	100,00%	100,00%	
0710	Cigarette Tax	8,86%	15,27%	24,30%	24,30%	28,73%	34,83%	42,22%	47,21%	52,22%	58,61%	64,21%	68,02%	71,53%	100,00%	100,00%	
0715	Cool Beverage Tax	2,43%	5,70%	18,89%	18,89%	20,78%	20,78%	20,78%	20,78%	20,78%	20,78%	20,78%	20,78%	20,78%	20,78%	20,78%	
0720	Coal Severance Tax	18,09%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	
0725	Electrical/Energy Tax	10,22%	21,33%	33,37%	33,37%	42,57%	48,44%	52,00%	55,91%	61,74%	67,26%	73,08%	78,51%	83,76%	100,00%	100,00%	
0730	Freight/Line Tax	9,41%	22,21%	25,97%	25,97%	36,40%	44,44%	48,44%	52,00%	55,91%	61,74%	67,26%	73,08%	78,51%	100,00%	100,00%	
0736	Diesel Tax	8,53%	15,61%	18,20%	18,20%	28,46%	33,61%	35,81%	41,21%	45,83%	50,83%	55,74%	60,48%	64,48%	100,00%	100,00%	
0740	Individual Income Tax	8,12%	20,26%	29,49%	29,49%	39,10%	42,94%	45,21%	51,21%	55,83%	60,48%	64,48%	68,07%	71,53%	100,00%	100,00%	
0745	Inheritance Tax	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	
0750	Metal Mines Tax	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	
0760	Natural Gas Severance Tax	0,65%	93,70%	93,70%	93,70%	93,70%	93,70%	93,70%	93,70%	93,70%	93,70%	93,70%	93,70%	93,70%	93,70%	93,70%	
0765	Oil & Gas Well Tax	0,25%	9,56%	16,77%	16,77%	18,09%	28,36%	44,80%	49,21%	51,05%	58,23%	67,07%	73,08%	81,51%	88,69%	100,00%	
0765	Public Safety Tax	0,22%	29,20%	74,87%	74,87%	75,76%	75,76%	75,76%	75,76%	75,76%	75,76%	75,76%	75,76%	75,76%	75,76%	75,76%	
0800	Accommodations Tax	5,65%	12,15%	14,21%	14,21%	15,96%	18,56%	21,64%	25,30%	28,46%	31,64%	34,83%	38,02%	41,21%	100,00%	100,00%	
0810	University Mill Levy	8,09%	9,02%	14,54%	14,54%	15,89%	18,89%	21,64%	25,30%	28,46%	31,64%	34,83%	38,02%	41,21%	100,00%	100,00%	
0814	Telephone Tax	0,75%	23,96%	24,00%	24,00%	24,19%	24,19%	24,19%	24,19%	24,19%	24,19%	24,19%	24,19%	24,19%	24,19%	24,19%	
0830	Telephone Tax	7,19%	17,53%	27,11%	27,11%	33,95%	43,33%	53,44%	64,19%	75,02%	86,01%	97,30%	100,00%	100,00%	100,00%	100,00%	
0850	Tobacco Tax	0,36%	3,36%	3,47%	3,47%	3,62%	3,62%	3,62%	3,62%	3,62%	3,62%	3,62%	3,62%	3,62%	3,62%	3,62%	
0875	Resource Indemnity Tax	1,70%	1,80%	19,87%	19,87%	21,85%	22,54%	24,56%	26,54%	28,46%	31,33%	34,16%	36,95%	39,70%	42,42%	45,11%	
0881	Public Service Commission Tax	24,40%	1,80%	19,87%	19,87%	21,85%	22,54%	24,56%	26,54%	28,46%	31,33%	34,16%	36,95%	39,70%	42,42%	45,11%	
0887	Video Gaming Tax	37,46%	19,33%	25,33%	25,33%	26,33%	26,33%	26,33%	26,33%	26,33%	26,33%	26,33%	26,33%	26,33%	26,33%	26,33%	
0880	Wine Tax	9,46%	11,19%	11,19%	11,19%	11,19%	11,19%	11,19%	11,19%	11,19%	11,19%	11,19%	11,19%	11,19%	11,19%	11,19%	
2081	Net/Liquor Sales	8,80%	21,15%	30,60%	30,60%	35,34%	44,03%	50,71%	58,11%	64,11%	72,35%	85,46%	94,68%	100,00%	100,00%	100,00%	





OFFICE OF LEGISLATIVE FISCAL ANALYST  
SUMMARY OF OTHER RECEIPTS

WKS=OTTOY61  
DATE: 06/11/91

SBAS CODE	REVENUE CATEGORY	ESTIMATED RECEIPTS	JUL 91 RECEIPTS	AUG 91 RECEIPTS	SEP 91 RECEIPTS	OCT 91 RECEIPTS	NOV 91 RECEIPTS	DEC 91 RECEIPTS	JAN 91 RECEIPTS	FEB 91 RECEIPTS	MAR 91 RECEIPTS	APR 91 RECEIPTS	MAY 91 RECEIPTS	JUN 91 RECEIPTS	JUN 90 RECEIPTS	FYE 91 RECEIPTS	FYE 90 RECEIPTS
3205	Liquor Excise Tax		0.01%	0.02%	0.02%	26.55%	35.12%	43.86%	58.01%	57.88%	71.17%	79.39%	87.05%	87.05%	91.07%	0.00%	100.00%
3208	Liquor License Tax		0.00%	0.00%	0.00%	26.51%	35.07%	43.81%	57.85%	57.85%	71.24%	79.41%	87.09%	87.09%	91.09%	0.00%	100.00%
3207	Liquor Profits		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.47%	24.94%	24.94%	57.14%	0.00%	100.00%
4475	Forest Receipts		0.00%	0.00%	64.15%	64.15%	64.15%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	100.00%
4575	US Mineral Leasing		0.00%	12.83%	19.22%	25.14%	31.34%	41.06%	49.13%	56.36%	63.47%	70.87%	78.98%	78.98%	100.00%	0.00%	100.00%
	Grand Total		8.94%	16.56%	24.25%	33.75%	38.63%	46.50%	59.52%	65.91%	71.74%	87.29%	95.03%	96.51%	100.22%	0.00%	100.00%



OFFICE OF LEGISLATIVE FISCAL ANALYST  
SUMMARY OF OTHER RECEIPTS

WKS:070701  
DATE: 08/1/81

SBAS CODE	REVENUE CATEGORY	JUL 81 RECEIPTS	AUG 81 RECEIPTS	SEP 81 RECEIPTS	OCT 81 RECEIPTS	NOV 81 RECEIPTS	DEC 81 RECEIPTS	JAN 81 RECEIPTS	FEB 81 RECEIPTS	MAR 81 RECEIPTS	APR 81 RECEIPTS	MAY 81 RECEIPTS	JUN 81 RECEIPTS	JUN 80 RECEIPTS	FYE 81 RECEIPTS	FYE 80 RECEIPTS
0215	Drivers License Fee	185,521	156,547	228,249	195,249	183,435	157,827	154,837	152,104	181,957	171,778	155,246	54,335	197,441	0	0
0700	Beer Tax	3,130,000	3,130,880	3,340,937	2,937,817	2,511,947	240,558	268,397	181,022	195,812	221,448	235,014	285,024	285,024	0	0
0710	Cigarette Tax	1,078,021	1,078,821	1,008,940	1,230,980	1,128,249	684,915	701,716	895,487	886,230	1,011,453	413,942	413,942	1,263,142	0	(161,779)
0715	Coal Severance Tax	14,403,069	0	0	10,399,864	498,689	0	12,107,652	679,703	6,849,318	6,849,318	5,885,858	0	0	0	0
0720	Corporation Tax	1,837,572	2,473,572	0	3,170,391	4,068,686	3,170,391	779,077	712,097	3,082,838	12,702,192	10,076,958	53,198	19,109,945	0	(14,011)
0725	Electrical/Energy Tax	767,198	113,719	0	683,943	122,355	0	281,837	0	725,588	0	426,196	5,888	0	0	0
0730	Freight/Line Tax	0	3,084	0	0	191	0	1,208,539	0	6,382	0	0	0	0	0	0
0736	Gasoline Tax	8,841,742	9,610,710	10,420,489	7,968,867	7,063,742	1,021,474	5,797,225	5,048,891	4,773,753	3,263,194	7,404,698	8,040,331	6,040,331	0	(30,820)
0738	Diesel Tax	2,256,066	3,070,536	903,170	2,499,521	2,408,521	1,734,819	2,037,523	1,122,251	1,329,380	1,267,152	1,747,335	1,004,264	1,589,175	0	(2,862,369)
0740	Individual Income Tax	25,933,266	20,862,852	30,897,228	30,897,228	21,408,165	15,813,527	39,079,101	24,745,548	6,197,254	70,239,828	15,076,504	95,608	4,502,075	0	(2,862,369)
0745	Inheritance Tax	782,806	1,141,556	884,423	902,831	361,204	0	1,372,411	(306,264)	1,368,830	432,770	256,123	688,975	1,208,539	0	174,855
0770	Natural Gas Severance Tax	5,815,000	0	0	0	0	0	0	0	1,368,519	4,081,111	(125,133)	180	550,198	0	(2,675)
0780	Oil & Gas Well Tax	1,438,000	2,443,319	105,413	680,017	3,766,253	680,017	532,317	532,317	2,759,191	1,138,663	913,205	1,138,663	125,201	0	0
0785	Oil & Gas Well Tax	4,390	89,729	4,972	93,045	185,105	46,585	13,561	46,585	264,300	1,345	48,533	122,908	133,114	0	(2,675)
0795	Oil Severance Tax	4,688	5,881,875	9,228,574	5,838,185	15,165	0	17,568	4,177,368	8,590,688	163,790	4,840,562	6,281,861	842,862	0	6,528
0805	Public Assistance Tax	6,130,000	528,348	1,007,955	144,900	208,402	1,307,916	2,049,515	190,788	119,843	153,281	191,088	0	1,980,886	0	(881,539)
0810	Accommodations Tax	5,719,000	628,483	27,804	1,087,351	3,320,568	33,802	401,841	524,381	411,737	259,679	935,878	29,837	3,774,881	0	(130,702)
0814	University Mill Levy	11,835,000	704,848	573,257	155,970	349,325	4,989,325	1,579,872	433,880	219,589	340,342	598,127	0	0	0	0
0830	Telephone Tax	3,803,000	29,341	906,682	2,207	0	0	0	0	950,308	7,005	956,756	27,834	(1,088,429)	0	41,525
0850	Tobacco Tax	953,000	86,540	91,200	65,259	89,388	96,370	76,914	92,816	71,563	75,687	89,309	10,868	85,673	0	1,800
0875	Resource Indemnity Tax	4,733,000	79,432	4,069	26,169	227	227	55,396	370,660	2,611,561	(216,823)	17,078	59,019	382,979	0	0
0881	Public Service Commission Tax	1,414,000	8,133	0	26,573	0	0	0	0	258,861	95,449	7,562	(938)	4,789	0	20,033
0887	Video Gaming Tax	18,912,000	4,614,510	53,445	30,938	17,010	15,311	4,863,375	37,851	33,438	5,032,239	37,417	559	0	0	0
0890	Wine Tax	1,360,000	135,738	135,660	110,520	104,609	133,486	151,076	80,260	89,869	98,951	83,690	0	128,799	0	8,368
2081	Net/Liquor Sales	34,926,000	4,279,152	3,404,478	1,551,080	3,035,145	4,426,647	2,877,223	2,877,223	1,966,082	2,569,769	3,206,662	1,082,740	2,857,655	0	(22,668)
3205	Liquor Excise Tax	5,500,000	0	0	0	0	0	0	0	731,130	450,808	422,570	0	285,952	0	484,458
3207	Liquor License Tax	3,438,000	24	0	1,458,482	400,888	480,785	778,840	(7,589)	0	280,882	284,088	0	0	0	302,786
4475	Forest Receipts	11,150,000	0	0	0	0	0	0	0	456,048	1,000,000	1,000,000	0	2,000,000	0	1,500,000
4575	US Mineral Leasing	25,497,000	3,270,841	0	7,153,085	0	0	0	0	0	0	0	0	0	0	0
	Grand Total	740,744,000	56,635,852	56,773,333	70,402,448	36,164,888	58,256,804	98,440,476	47,368,938	43,157,818	115,148,048	57,358,821	11,015,868	50,577,881	0	(1,568,626)
0215	Drivers License Fee	9.03%	7.82%	11.01%	9.50%	7.95%	7.67%	7.53%	7.40%	7.86%	7.36%	7.55%	2.84%	9.56%	0.00%	1.91%
0700	Beer Tax	10.39%	11.20%	11.20%	7.87%	6.89%	7.97%	6.89%	5.96%	7.86%	7.33%	7.78%	7.78%	7.78%	0.00%	0.00%
0710	Cigarette Tax	6.86%	8.01%	8.43%	10.53%	9.43%	7.36%	5.96%	6.73%	7.51%	8.48%	7.78%	3.46%	11.10%	0.00%	-1.40%
0715	Coal Severance Tax	29.73%	0.00%	0.00%	21.46%	1.03%	0.00%	24.96%	1.40%	13.80%	13.80%	11.73%	0.00%	0.00%	0.00%	0.00%
0720	Corporation Tax	2.43%	3.27%	13.19%	4.19%	5.42%	10.20%	6.85%	0.94%	4.08%	18.80%	13.32%	0.00%	23.70%	0.00%	-0.02%
0725	Electrical/Energy Tax	18.09%	2.88%	2.88%	16.13%	2.89%	0.00%	6.65%	13.99%	0.00%	17.11%	10.05%	0.14%	0.00%	0.00%	0.00%
0730	Freight/Line Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.86%	0.00%	6.48%	0.70%	0.00%	0.00%	0.00%	0.00%	0.00%
0736	Gasoline Tax	10.22%	11.11%	12.04%	9.20%	8.52%	8.12%	8.70%	8.02%	8.52%	6.12%	8.56%	-0.03%	9.15%	0.00%	-0.03%
0738	Diesel Tax	9.41%	12.80%	3.77%	10.42%	10.04%	7.23%	8.50%	8.85%	5.54%	5.41%	5.02%	0.03%	6.67%	0.00%	-1.03%
0740	Individual Income Tax	8.63%	6.88%	6.88%	10.28%	7.12%	5.26%	13.01%	8.24%	2.08%	23.38%	5.02%	7.13%	13.36%	0.00%	1.83%
0745	Inheritance Tax	6.12%	12.16%	9.20%	9.61%	3.85%	8.27%	14.61%	-3.26%	14.57%	6.84%	-2.15%	7.04%	8.72%	0.00%	-0.01%
0770	Natural Gas Severance Tax	0.00%	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.74%	4.86%	0.00%	0.00%	0.00%	0.00%	0.00%
0780	Oil & Gas Well Tax	0.85%	93.05%	189.91%	7.33%	161.89%	16.44%	283.30%	37.02%	191.61%	4.86%	63.51%	79.04%	11.64%	0.00%	-0.25%
0785	Oil Severance Tax	0.22%	28.88%	45.47%	1.09%	9.67%	16.44%	1.41%	4.84%	27.48%	0.14%	4.84%	12.78%	15.16%	0.00%	0.01%
0805	Public Assistance Tax	5.85%	6.50%	2.06%	1.78%	2.56%	16.09%	25.21%	2.35%	1.47%	1.89%	2.35%	30.85%	5.70%	0.00%	0.00%
0810	Accommodations Tax	14.45%	10.36%	4.93%	19.01%	3.00%	29.82%	7.03%	9.17%	1.86%	18.36%	0.52%	0.00%	28.39%	0.00%	-8.87%
0814	University Mill Levy	8.09%	10.34%	0.00%	0.19%	3.00%	29.82%	13.56%	3.73%	1.89%	2.93%	5.14%	0.00%	29.01%	0.00%	-9.97%
0830	Telephone Tax	7.19%	1.65%	9.57%	9.36%	10.11%	10.11%	8.07%	9.74%	7.51%	7.94%	24.51%	1.12%	9.59%	0.00%	1.10%
0850	Tobacco Tax	1.70%	1.69%	0.09%	0.00%	0.00%	0.00%	0.21%	0.67%	24.33%	0.18%	0.00%	0.00%	29.01%	0.00%	0.00%
0875	Resource Indemnity Tax	0.58%	1.22%	0.09%	0.14%	0.00%	0.00%	1.17%	7.83%	-4.58%	-4.58%	0.36%	1.25%	23.10%	0.00%	0.03%
0887	Video Gaming Tax	24.40%	0.16%	25.60%	0.06%	0.06%	12.01%	7.05%	0.59%	18.29%	28.61%	0.53%	-0.03%	0.00%	0.00%	0.00%
0890	Wine Tax	9.40%	9.95%	9.86%	6.13%	7.71%	9.62%	11.11%	5.90%	6.01%	7.28%	8.89%	0.00%	6.78%	0.00%	0.56%





WKS=OTIOFY91  
 DATE: 08/11/91

OFFICE OF LEGISLATIVE FISCAL ANALYST  
 SUMMARY OF OTHER RECEIPTS

SBAS CODE	REVENUE CATEGORY	ESTIMATED RECEIPTS	JUL 91 RECEIPTS	AUG 91 RECEIPTS	SEP 91 RECEIPTS	OCT 91 RECEIPTS	NOV 91 RECEIPTS	DEC 91 RECEIPTS	JAN 91 RECEIPTS	FEB 91 RECEIPTS	MAR 91 RECEIPTS	APR 91 RECEIPTS	MAY 91 RECEIPTS	JUN 91 RECEIPTS	JUN 90 RECEIPTS	FYE 91 RECEIPTS	FYE 90 RECEIPTS
2081	Net Liquor Sales	8.90%	12.25%	9.75%	4.44%	8.89%	12.68%	7.40%	8.24%	5.72%	7.42%	9.19%	3.13%	8.25%	8.07%	0.00%	-0.07%
3205	Liquor Excise Tax	0.01%	0.00%	0.00%	26.54%	8.56%	8.74%	14.16%	-0.14%	13.29%	8.19%	7.69%	7.69%	0.00%	8.43%	0.00%	8.93%
3206	Liquor License Tax	0.00%	0.00%	0.00%	28.51%	8.56%	8.74%	14.14%	0.00%	0.00%	8.17%	12.47%	12.47%	8.44%	8.94%	0.00%	8.94%
3207	Liquor Profits	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	57.14%	42.86%	0.00%	42.86%
4475	Forest Receipts	0.00%	0.00%	0.00%	0.00%	0.00%	35.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4575	US Mineral Leasing	0.00%	12.83%	6.40%	5.62%	6.20%	9.72%	8.08%	7.22%	7.11%	7.41%	8.10%	8.10%	8.76%	8.76%	0.00%	0.00%
	Grand Total	8.94%	7.85%	7.66%	9.50%	4.86%	7.86%	13.02%	6.39%	5.83%	15.54%	7.74%	1.49%	7.00%	7.00%	0.00%	-0.22%



WKS=GFTOFY01  
DATE: 06/11/01

OFFICE OF LEGISLATIVE FISCAL ANALYST  
TOTAL GENERAL FUND RECEIPTS

Table with columns: SBAS CODE, REVENUE CATEGORY, ESTIMATED RECEIPTS, JUL 91 RECEIPTS, AUG 91 RECEIPTS, SEP 91 RECEIPTS, OCT 91 RECEIPTS, NOV 91 RECEIPTS, DEC 91 RECEIPTS, JAN 91 RECEIPTS, FEB 91 RECEIPTS, MAR 91 RECEIPTS, APR 91 RECEIPTS, MAY 91 RECEIPTS, JUN 91 RECEIPTS, JUN 90 RECEIPTS, FYE 91 RECEIPTS, FYE 90 RECEIPTS. Rows include categories like Drivers License Fee, Insurance Tax, Vehicle Registration Fee, etc.





OFFICE OF LEGISLATIVE FISCAL ANALYST  
TOTAL GENERAL FUND RECEIPTS

WCS=GFOT091  
DATE: 06/11/61

SBAS CODE	REVENUE CATEGORY	ESTIMATED RECEIPTS	JUL 61 RECEIPTS	AUG 61 RECEIPTS	SEP 61 RECEIPTS	OCT 61 RECEIPTS	NOV 61 RECEIPTS	DEC 61 RECEIPTS	JAN 61 RECEIPTS	FEB 61 RECEIPTS	MAR 61 RECEIPTS	APR 61 RECEIPTS	MAY 61 RECEIPTS	JUN 61 RECEIPTS	JUN 60 RECEIPTS	FYE 61 RECEIPTS	FYE 60 RECEIPTS
0215	Drivers License Fee	879,000	76,282	65,261	69,628	60,912	60,812	65,985	64,562	64,220	66,759	72,325	65,073	22,241	62,763	0	15,664
0260	Insurance Tax	16,746,000	(5,550)	82,932	135,928	4,195,289	240,712	4,162,886	4,384,086	44,448	67,541	1,048,286	3,232,023	1,363,309	1,366,827	0	5,467,172
0405	Vehicle Registration Fee	6,672,000	473,689	521,667	521,667	521,667	521,667	521,667	521,667	521,667	521,667	521,667	521,667	521,667	709,547	0	25,650
0405	Vehicle License Fee	2,711,154	180,411	271,154	229,443	246,300	373,649	66,437	67,286	1,210,286	734,188	801,491	803,168	25,314	272,713	0	0
0525	Poker License Fee	6,304,000	0	1,545,622	46,326	0	1,625,380	0	1,625,380	0	1,689,279	0	1,689,279	0	0	0	8,616
0700	Beer Tax	1,204,000	124,860	131,364	141,653	90,559	105,339	100,705	112,350	75,779	81,863	92,668	98,360	1	123,509	2	0
0715	Coal Severance Tax	4,337,000	2,216,673	(199)	1,676,981	0	1,852,401	15,582	1,852,401	15,582	1,852,401	1,078,191	825,841	1	1	(1)	0
0720	Corporation Tax	1,105,716	1,399,788	1,624,381	5,077,185	1,624,381	1,535,373	4,584,383	1,624,381	347,008	1,036,856	7,632,786	4,755,969	32,452	11,000,239	0	(8,969)
0725	Electrical/Energy Tax	4,240,000	787,198	113,719	0	983,943	122,355	0	281,837	779,676	0	725,550	420,136	5,628	0	0	0
0730	Freight/Line Tax	0	0	0	3,084	0	0	0	191	1,208,538	77,618	6,362	0	0	0	0	0
0740	Individual Income Tax	150,245,000	12,966,633	10,461,478	3,996,114	15,449,687	10,704,062	7,808,776	19,539,550	12,372,854	3,068,627	35,119,814	7,538,252	47,804	2,095,065	0	(1,602,036)
0745	Inheritance Tax	9,291,000	782,808	1,411,558	864,423	902,631	361,204	776,740	1,372,411	(306,286)	1,396,630	432,770	256,123	899,875	1,209,350	0	174,665
0760	Natural Gas Tax	3,981,000	0	0	0	0	0	0	0	0	0	0	0	0	319,103	0	6,368
0760	Metal Mines Tax	1,439,000	216	114,418	64,590	(13,167)	225,155	126,912	4,069	26,011	404,572	2,163,421	2,436,642	(2,841)	1,103,303	0	0
0765	Oil Severance Tax	20,296,000	33,214	2,529,465	325,913	76,348	1,152,337	1,697,944	245,545	993,750	5,483,884	36,424	48,502	251,622	125,202	0	(2,868)
0830	Telephone Tax	3,903,000	29,341	906,662	2,207	6,088	943,736	12,948	8,264	26,287	950,360	7,005	2,233,911	867,408	0	0	4,829
0860	Wine Tax	800,000	75,726	80,438	80,396	60,167	60,718	77,630	87,041	47,560	51,382	57,379	956,756	27,634	73,003	0	41,525
1196	Institution Reimbursements	12,205,000	155,260	270,604	243,973	1,065,870	1,065,870	2,176,689	1,197,908	1,197,908	1,071,373	1,767,124	2,022,336	114,744	916,665	0	1,659,740
1300	TCA Interest Earnings	20,235,000	347,997	991,407	1,993,207	889,440	5,201,718	981,057	2,395,557	1,590,702	1,760,795	1,579,775	4,702,548	576,582	852,542	0	3,568,694
3205	Liquor Excise Tax	5,500,000	762	193	24	1,459,462	470,688	460,795	778,640	(7,589)	731,130	450,608	422,570	0	2,000,000	0	1,500,000
3207	Liquor Profits	8,016,000	0	0	0	0	0	10,331,462	224,796	5,706,439	3,038,520	2,893,210	3,040,365	6,804	9,111,444	0	4,474,008
3209	Coal Trust Interest Earnings	42,473,000	36	372,171	331,237	(37,102)	0	2,387,771	4,443,897	3,954,398	1,483,237	6,586,732	4,702,548	0	2,968,712	0	517,725
3215	Long Range Bond Excess	43,036,000	0	5,540,816	2,690,969	1,616,965	1,419,156	1,963,256	1,963,256	1,312,251	1,193,662	988,311	729,907	823,742	2,705,317	0	557,960
Grand Total		432,308,000	19,985,227	27,309,895	18,439,514	33,087,993	30,987,418	34,523,732	41,976,359	32,657,105	25,112,459	94,318,712	36,686,170	6,199,201	36,189,057	0	17,226,169
Projected Cash Flow		432,308,000	16,228,000	29,232,000	16,507,000	41,966,000	27,920,000	33,522,000	48,986,000	28,949,000	20,354,000	70,831,000	40,789,000	35,835,000	17,785,000		
0215	Drivers License Fee	8,68%	-0.03%	0.44%	10.69%	9.21%	7.68%	7.51%	7.35%	7.31%	7.62%	8.23%	7.40%	2.53%	9.56%	0.00%	1.84%
0260	Insurance Tax	-0.03%	0.73%	0.44%	0.39%	0.39%	0.26%	0.39%	23.39%	0.26%	0.30%	5.99%	17.25%	7.27%	7.03%	0.00%	26.27%
0405	Vehicle Registration Fee	6.10%	7.84%	8.60%	7.64%	7.66%	8.66%	4.34%	4.34%	16.14%	11.00%	12.01%	12.04%	0.36%	11.43%	0.00%	0.41%
0405	Vehicle License Fee	6.70%	8.00%	8.00%	8.00%	8.35%	14.01%	3.79%	2.52%	13.84%	8.61%	8.74%	8.28%	0.00%	10.25%	0.00%	0.00%
0525	Poker License Fee	0.68%	10.60%	10.60%	11.21%	7.66%	6.35%	6.89%	0.00%	26.22%	-0.19%	0.00%	29.79%	0.00%	0.00%	0.00%	0.17%
0700	Beer Tax	0.68%	10.60%	10.60%	11.21%	7.66%	6.35%	6.89%	0.00%	26.22%	-0.19%	0.00%	29.79%	0.00%	0.00%	0.00%	0.17%
0715	Coal Severance Tax	2.55%	29.73%	3.22%	13.11%	10.59%	9.55%	10.59%	28.19%	0.21%	0.00%	7.33%	11.08%	0.00%	0.00%	0.00%	0.00%
0720	Corporation Tax	18.09%	0.00%	0.00%	0.29%	16.13%	16.13%	0.65%	3.68%	18.36%	0.00%	17.62%	10.85%	0.00%	22.80%	0.00%	-0.02%
0725	Electrical/Energy Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%
0730	Freight/Line Tax	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	0.00%	0.00%
0740	Individual Income Tax	12.16%	12.16%	12.16%	12.16%	12.16%	12.16%	12.16%	12.16%	12.16%	12.16%	12.16%	12.16%	12.16%	12.16%	0.00%	0.00%
0745	Inheritance Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0760	Natural Gas Tax	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.00%	0.00%
0765	Oil Severance Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0830	Telephone Tax	0.75%	23.23%	0.18%	0.09%	0.18%	24.18%	6.39%	1.61%	4.69%	27.07%	11.50%	11.50%	11.50%	11.84%	0.00%	1.03%
0860	Wine Tax	1.27%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	0.00%	0.00%
1188	Institution Reimbursements	1.72%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1300	TCA Interest Earnings	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3207	Liquor Profits	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3209	Coal Trust Interest Earnings	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3215	Long Range Bond Excess	12.87%	6.25%	12.87%	6.25%	12.87%	6.25%	12.87%	6.25%	12.87%	6.25%	12.87%	6.25%	12.87%	6.25%	0.00%	0.00%
9999	Other Revenue	3.74%	8.42%	3.30%	8.42%	10.07%	7.87%	10.33%	10.44%	7.27%	6.82%	3.87%	4.05%	4.57%	15.15%	0.00%	3.12%
Grand Total		4,62%	4.27%	6.32%	4.27%	7.05%	7.17%	7.60%	0.71%	7.50%	5.81%	14.66%	8.40%	1.43%	8.06%	0.00%	3.85%
Projected Cash Flow		4.22%	4.26%	6.77%	4.26%	6.46%	6.77%	7.75%	11.33%	6.53%	4.71%	16.36%	9.43%	8.20%	4.11%		



OFFICE OF LEGISLATIVE FISCAL ANALYST  
TOTAL FOUNDATION PROGRAM RECEIPTS

WKS=FPTOFY01  
DATE: 06/11/01

SBAS CODE	REVENUE CATEGORY	ESTIMATED RECEIPTS	JUL 01 RECEIPTS	AUG 01 RECEIPTS	SEP 01 RECEIPTS	OCT 01 RECEIPTS	NOV 01 RECEIPTS	DEC 01 RECEIPTS	JAN 01 RECEIPTS	FEB 01 RECEIPTS	MAR 01 RECEIPTS	APR 01 RECEIPTS	MAY 01 RECEIPTS	JUN 01 RECEIPTS	JUN 00 RECEIPTS	FYE 01 RECEIPTS	FYE 00 RECEIPTS
0715	Coal Severance Tax	5,523,000	1,641,690	1,641,633	2,684,039	2,684,039	2,684,039	2,684,039	4,330,258	4,341,800	4,341,800	5,140,459	5,752,194	5,752,194	2,579,090	2,579,090	2,579,090
0720	Corporation Tax	20,234,000	516,283	1,188,061	3,612,166	4,711,082	5,408,638	7,548,600	8,326,511	8,521,419	9,005,862	12,571,911	14,894,040	14,894,040	18,846,202	18,846,202	18,846,202
0740	Individual Income Tax	124,102,000	10,710,439	19,368,135	22,588,803	35,349,427	44,181,007	50,721,987	66,861,665	77,081,577	79,861,053	108,681,009	114,876,003	114,876,003	114,876,003	114,876,003	114,876,003
0812	County Levy	86,037,000	3,019,311	3,308,438	3,370,712	3,370,712	3,370,712	4,137,820	4,638,161	5,198,170	5,298,518	6,307,354	6,731,673	6,731,673	7,884,385	7,884,385	7,884,385
0817	Statewide Levy	86,010,000	0	0	0	0	0	18,176,383	28,176,083	31,010,003	31,697,377	32,944,228	34,222,523	34,222,523	0	0	0
1365	SEA Interest Earnings	629,000	0	5,202	5,202	0	0	104,815	104,815	141,131	141,131	141,131	156,517	156,517	0	0	0
1365	Local Impact Interest Ems.	175,000	0	43,279	57,037	0	0	68,889	103,987	118,945	143,003	149,897	156,517	156,517	0	0	0
3009	Mandatory Levy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3201	General Fund Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3203	Education Trust Interest	6,245,000	0	0	0	0	0	0	2,183,784	3,028,420	3,561,188	4,077,280	4,612,624	4,612,624	713,114	713,114	713,114
3206	Coal Trust Interest Earnings	36,061,000	0	64,361	121,469	113,674	159,869	2,155,278	2,183,784	3,028,420	3,561,188	4,077,280	4,612,624	4,612,624	0	0	0
3210	Interest & Income	4,075,000	0	0	0	0	0	0	0	11,334,404	11,334,404	11,334,404	11,334,404	11,334,404	11,859,234	11,859,234	34,706,801
3210	Lottery Revenue	25,467,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4575	U.S. Mineral Leasing	25,467,000	0	3,270,841	4,901,712	6,410,579	7,960,350	10,488,132	12,527,601	14,386,942	16,181,968	18,070,462	20,136,667	20,136,667	20,240,644	20,240,644	20,240,644
9999	Other Revenue	0	0	0	900,000	900,000	900,000	900,000	900,000	1,950,000	1,950,000	2,700,000	2,700,000	2,700,000	141,065	141,065	142,422
	Grand Total	380,288,000	15,888,013	28,852,982	53,601,762	65,446,323	86,785,953	129,483,475	157,089,520	179,412,000	185,893,000	202,086,325	215,458,378	215,522,760	156,107,711	156,107,711	250,085,726
	Projected Cash Flow	380,288,000	12,236,000	26,613,000	50,398,000	60,671,000	80,671,000	112,273,000	150,610,000	179,412,000	185,893,000	227,694,000	245,090,000	279,567,000	0	380,288,000	0
0715	Coal Severance Tax	26.73%	26.73%	26.73%	52.22%	52.22%	52.22%	52.22%	78.40%	78.61%	78.61%	93.07%	104.15%	104.15%	100.00%	100.00%	100.00%
0720	Corporation Tax	2.55%	5.77%	18.84%	23.28%	28.48%	35.61%	40.87%	41.15%	44.51%	44.51%	62.13%	73.11%	73.11%	100.02%	100.02%	100.00%
0740	Individual Income Tax	8.63%	15.61%	18.20%	23.28%	28.48%	35.61%	40.87%	53.86%	62.11%	64.17%	87.55%	92.57%	92.60%	101.06%	101.06%	100.00%
0812	County Levy	3.51%	3.85%	3.82%	3.92%	3.92%	3.92%	5.51%	5.74%	6.04%	6.12%	7.33%	7.82%	7.82%	9.85%	9.85%	100.00%
0817	Statewide Levy	0.00%	ERR	ERR	ERR	ERR	ERR	ERR	41.73%	44.30%	45.77%	47.12%	48.95%	48.95%	ERR	ERR	ERR
1365	SEA Interest Earnings	0.00%	0.00%	0.00%	ERR	ERR	ERR	ERR	16.66%	22.44%	22.44%	22.44%	22.44%	22.44%	ERR	ERR	ERR
1365	Local Impact Interest Ems.	0.00%	0.00%	2.97%	2.97%	2.97%	2.97%	59.89%	59.19%	67.60%	81.72%	85.71%	86.44%	85.02%	ERR	ERR	ERR
3009	Mandatory Levy	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
3201	General Fund Transfer	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
3203	Education Trust Interest	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
3206	Coal Trust Interest Earnings	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	35.13%	48.46%	57.02%	65.29%	73.66%	73.66%	ERR	ERR	ERR
3210	Interest & Income	0.00%	0.00%	0.00%	0.43%	5.83%	0.31%	5.83%	0.00%	30.67%	30.67%	30.67%	30.67%	30.67%	34.28%	34.28%	100.00%
3210	Lottery Revenue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	ERR	ERR	ERR
4575	U.S. Mineral Leasing	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	49.13%	56.36%	63.47%	70.87%	78.96%	78.96%	ERR	ERR	ERR
9999	Other Revenue	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
	Grand Total	4.16%	7.59%	9.59%	14.15%	25.98%	17.21%	25.98%	34.04%	41.31%	43.01%	53.14%	56.06%	56.07%	82.42%	82.42%	100.00%
	Projected Cash Flow	3.22%	7.00%	9.16%	14.83%	21.27%	29.52%	29.52%	39.80%	47.18%	48.86%	59.05%	64.45%	73.52%	100.00%	100.00%	100.00%





OFFICE OF LEGISLATIVE FISCAL ANALYST  
TOTAL FOUNDATION PROGRAM RECEIPTS

WKS=FFPTFY91  
DATE : 06/11/91

SBAS CODE	REVENUE CATEGORY	ESTIMATED RECEIPTS	JUL 91 RECEIPTS	AUG 91 RECEIPTS	SEP 91 RECEIPTS	OCT 91 RECEIPTS	NOV 91 RECEIPTS	DEC 91 RECEIPTS	JAN 91 RECEIPTS	FEB 91 RECEIPTS	MAR 91 RECEIPTS	APR 91 RECEIPTS	MAY 91 RECEIPTS	JUN 91 RECEIPTS	JUN 90 RECEIPTS	FYE 91 RECEIPTS	FYE 90 RECEIPTS
0715	Coal Severance Tax	5,523,000	1,641,980			1,242,208	0	0	1,442,219	11,542	11,542	0	611,735	0	0	0	0
0720	Corporation Tax	20,234,000	516,283	681,778	2,644,125	864,908	897,748	2,138,782	777,911	194,908	484,433	0	2,222,049	15,162	4,296,968	0	(3,503)
0740	Individual Income Tax	124,102,000	10,710,439	8,657,696	3,220,668	12,760,624	8,641,580	6,530,962	16,138,998	10,219,912	2,559,460	29,000,968	6,226,596	39,485	2,124,068	0	(1,014,513)
0812	County Levy	86,037,000	3,019,311	286,127	61,604	670	0	1,367,108	201,341	258,018	71,337	1,040,638	424,319	0	4,483,341	0	72,187,007
0817	Statewide Levy	66,910,000	0	0	0	0	0	18,615,419	9,897,710	1,833,910	987,374	945,651	1,279,295	0	0	0	0
1365	SEA Interest Earnings	629,000	0	5,202	0	0	96,613	0	36,318	0	0	0	0	0	0	0	0
1365	Local Impact Interest Ems.	175,000	0	26,111	17,168	13,758	13,952	15,990	16,998	15,058	24,358	6,984	6,520	9,765	0	0	0
3069	Mandatory Levy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3201	General Fund Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0	713,114	0	0
3203	Education Trust Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3209	Coal Trust Interest Earnings	6,245,000	0	64,361	57,138	(7,823)	48,025	1,995,579	36,508	632,636	534,748	516,124	535,334	0	0	0	0
3210	Interest & Income	36,961,000	0	0	0	0	0	0	0	11,334,404	0	0	0	0	0	0	22,807,887
3210	Mineral Revenue	4,975,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4575	U.S. Mineral Leasing	25,497,000	0	3,270,841	1,630,871	1,508,867	1,579,771	2,477,782	2,058,469	1,841,341	1,815,054	1,868,466	2,066,235	0	1,772,539	0	0
9999	Other Revenue	0	0	0	0	860,000	0	0	0	1,050,000	0	750,000	0	0	21,573	0	1,357
	Grand Total	380,288,000	15,989,013	12,984,969	7,631,574	17,317,208	11,644,581	33,339,630	30,877,522	27,628,045	6,474,788	38,522,037	13,372,053	64,412	13,411,801	0	93,978,015
	Projected Cash Flow	380,288,000	12,236,000	14,377,000	6,216,000	21,569,000	24,473,000	31,402,000	30,337,000	28,862,000	6,481,000	42,101,000	17,086,000	34,487,000	100,701,000	0	93,978,015
0715	Coal Severance Tax		29.73%	3.22%	0.00%	22.49%	0.00%	0.00%	26.19%	0.21%	0.00%	14.45%	11.08%	0.00%	0.00%	0.00%	0.00%
0720	Corporation Tax		2.55%	6.98%	13.07%	4.44%	3.45%	10.58%	3.84%	0.96%	2.39%	17.62%	10.98%	0.07%	0.00%	0.00%	0.00%
0740	Individual Income Tax		6.63%	6.98%	2.60%	10.26%	7.12%	5.26%	13.01%	8.24%	0.08%	23.36%	5.02%	0.03%	2.26%	0.00%	-1.06%
0812	County Levy		3.51%	0.34%	0.07%	0.00%	0.00%	1.59%	0.23%	0.30%	0.08%	1.21%	0.48%	0.00%	5.69%	0.00%	90.15%
0817	Statewide Levy		0.00%	0.00%	0.00%	0.00%	0.00%	26.91%	14.30%	2.62%	1.41%	1.35%	1.83%	0.00%	0.00%	0.00%	ERR
1365	SEA Interest Earnings		0.00%	0.00%	0.00%	0.00%	15.84%	0.00%	0.00%	5.77%	0.00%	0.00%	0.00%	0.00%	ERR	ERR	ERR
1365	Local Impact Interest Ems.		0.00%	14.82%	9.61%	7.86%	7.62%	9.14%	9.54%	8.60%	13.92%	4.00%	3.73%	5.58%	ERR	ERR	ERR
3069	Mandatory Levy		ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
3201	General Fund Transfer		ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
3203	Education Trust Interest		ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	100.00%	ERR	ERR
3209	Coal Trust Interest Earnings		0.00%	0.00%	0.91%	-0.13%	0.74%	31.95%	0.62%	13.33%	8.56%	8.26%	8.57%	0.00%	0.00%	0.00%	ERR
3210	Interest & Income		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	30.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	65.72%
3210	Lottery Revenue		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	ERR
4575	U.S. Mineral Leasing		0.00%	12.83%	6.40%	5.82%	6.20%	9.72%	8.08%	7.22%	7.11%	7.41%	8.10%	0.00%	8.76%	0.00%	0.00%
9999	Other Revenue		ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	0.95%
	Grand Total		4.18%	3.41%	2.01%	4.55%	3.06%	8.07%	8.07%	7.26%	1.70%	10.13%	3.52%	0.02%	5.36%	0.00%	37.56%
	Projected Cash Flow		3.22%	3.78%	2.16%	5.67%	6.44%	8.26%	10.08%	7.57%	1.70%	11.07%	4.50%	0.07%	20.48%	0.00%	20.48%









